IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL

Writ Petition No. 981 of 2003 (M/B)

M/s Narendra & Company,
(through its proprietor Sh. Dinesh Jain),
59 Gandhi Road, Dehradun .....Petitioner

Versus

Customs, Excise & Service
Tax Appellate Tribunal,
West Block No.2
R. K. Puram, New Delhi and others. ....Respondents.

Sri P.R., Mullick, Advocate for the petitioners
Sri G.S.Bist, Senior Standing Counsel, Government of India for the respondents.

Coram: Hon'ble S.H. Kapadia, C.J.
Hon'ble M.M. Ghildiyal. J.

Date: 21.10.2003

PC:-

First Appellate Authority and the Tribunal have given concurrent findings of fact that there is under-valuation of fuses and suppression of price including van-hiring charges in the invoice. Before us, only argument advanced on behalf of the petitioner is that there is under valuation only in respect of certain items and not in respect of all the items and, therefore, the matter should be remanded back to the Tribunal. No such plea was ever raised before the lower Court/Authority.

Hence, writ petition is rejected.

(M.M. Ghildiyal. J.) **(S.H. Kapadia, C.J.)**

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